IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) Moshman et al. Customer No. : 62965

Serial No

: 10/776,333

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Examiner

: Mercier, Melissa S.

For

: CONTROLLED RELEASE FORMULATIONS

RESPONSE TO OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the final Office Action mailed January 21, 2011 (hereafter "Office Action"), please consider the following.

Listing of the Claims which begins on page 2 of this paper; and

Remarks which begin on page 8 of this paper.